G. R. S. 58
Previous references.

190 ✓

(Sep: Rev)

File No. 28 of 1901-02

Serial Nos. 1 to 5

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 to 5

Part B. for

SUBJECT.

Affixing receipt stamps to the receipts granted by the disbursing officers for payments of more than Rs 30/-

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(For Table of contents, see within)

GPB—8,000—7-4-07

1. From the Comptroller. No. 511/Pg. 9/ 6th May 1902.

Solicits instructions as to whether receipts granted by Presidents of Municipalities to Govt Departments for payments of more than Rs 20/- should bear the usual receipt stamps.

2. To the same. No. Fl. 2011 dated 18th June 1902.

Enquires how such receipts are treated in other Districts.

3. From the same. No. 21/Pg. dated 5th July 1902.

Reports that throughout the Province no stamp duty is levied on receipts granted by Municipalities and District Fund Boards.

4. To the Presidents of District Funds and Municipal Boards and the Comptroller.

No. Fl. 294-302 dated 15th August 1902.

Remits the stamp duty chargeable on receipts granted by Presidents of Municipalities to Govt Departments acknowledging payments of more than Rs 20/-.

5. To the Compiler, Mysore Gazette.

No. Fl. 727 dated 6th November 1902.

Notifies serial 4 for insertion in 3 successive issues of the Gazette.

Note.

Subject — Affixing receipt stamps to the receipts granted by the Disbursing officers for payment of more than 20 Rupees.

Last Reference — Letter no: Pg 564 of 6th May 02 from the Comptroller Mysore Govt.

The receipt referred to by the Comptroller ~~appears to be~~ is one granted by the President of the Mysore City Municipality, as a Plague Disburser, ~~to the City Municipality a Govt officer~~. This does not fall under any of the cases exempt from Stamp duty referred to either in the Civil Account Code Part I (Art 7) or under "receipt" art: 51 in Schedule I of the Stamp ~~Act~~ Regulation. As per Govt order no: 5606-14 / H.L. 558-7 dt 13/12/97 Cheques on Govt Treasuries issued by Presidents of District Fund

and Municipal Boards
are exempt from Stamp duty
but not receipts granted by
them to Govt. Departments.
Hence a receipt-Stamp appears
to be necessary for the receipt
in question.

Submitted to the
Secretary for orders

H.V.
12/6/02

H.V.
14/6/02

of Comptr—
Inquire how such
receipts are treated
in other Districts.

14/6

Submitted with draft.
H.V.
14/6/02

Note Continued:-
The Comptroller was asked to report
as to ~~why~~ how such receipts are
treated in other Dts. in this office
No: H2011 d 20/6/02.
In reply the Comptroller

has stated that throughout the State no stamp duty is levied on receipts granted by Municipalities and Dist. Fund Boards and is accordingly of opinion that the exemption sanctioned by Government for Cheques issued by these bodies may likewise be extended to receipts granted by them.

Submitted
Sgd 12.7.02
The Secretary
V
18/7/02

Draft an order accepting these receipts and add that the Comptroller should have detected the last cases earlier & reported on it & submit to the 3rd Councillor & Dewan for approval

28/7

Submitted
Draft 28/7
Ret 30/7/02

Submitted with draft
30/7/02

Submitted to the 3rd Councillor with a draft
V 31/7/02

2/8

31/7/02
(538)

119

FC 1474

PLAGUE No.

OFFICE OF THE
14265
9 MAY 2
6458
DEPARTMENT

15/5/02

1902

Cl. Records
Please put up a Copy of the Govt. Order & also within
16/5/02

Rec'd at 5.30 PM
Spare copy put up.
R.B. 19/5/02

17.5.02

27/5
Advice.
Submitted with note.
12/6/02

From B.R. Seshayer Resgn. B.A., B.L.
~~The~~ Comptroller, Mysore Govt.

To M.S. Narayanadayya Resgn. M.A.,
~~The~~ Secretary to the Govt. of Mysore, M.L.
Genl & Rev. Depts.

Dated 6th
Despatched 7th May 1902
Received
No. Rg 564
No.

SUBJECT MATTER.

Requesting to obtain orders of Govt. and reply whether receipt stamps should be affixed to the receipts granted by the disbursing Officers for payment of more than 20 rupees.

Submitted
may this be transfd to the Financial Branch.
Mrs 9/5/02

9/5/02

£ 1852
9.5.0

(1)

[redacted] DEPARTMENT.

OFFICE OF THE COMPTROLLER, MYSORE GOVT.

Bangalore, 6th May 1902

From

E R. SUBRAYER, Esq., B.A., B.C.S.,

Comptroller, Mysore Govt.

To H.V. Nanjundayya Esqr. M.A., M.L.

~~The~~ *Secretary to the Govt. of Mysore,*

General & Revenue Depts.

Sir,

I have the honor to report for the information and orders of Government that the Mysore City President, as a Plague disburser, charged in his Plague accounts for January 1902 a sum of Rs. 31—11—0 as payment made to the Mysore City Municipality for certain Materials supplied, and in support of the charge, sent an unstamped receipt and when asked, why no receipt stamp was affixed to the said receipt said that it has not been usual to affix stamps to the receipts granted by

by the Municipality. Under Art 8(b) of the Local Account Code (Volume I) cheques or receipts signed by a Government Officer as Chairman of a Municipality are chargeable with stamp duty but Government have, on their Proceedings No 6606-14 / Pl. 558 dated 13th December 1897, remitted that duty on cheques on Government Treasuries issued by Presidents of District Fund and Municipal Boards; but there is no such order in respect of receipts granted by the presidents to Government Departments.

I have therefore the honor to request that you will be so good as to obtain the orders of Government and favour me at your earliest convenience with a reply as to whether receipts of the kind above referred to should be stamped.

I have the honor to be
Sir
Your Most Obedient Servant
E. Thompson
Comptroller

Dated

draft- as per order

To

(2) ✓

The Comptroller,

Mysore Govt.

No yk 2011

Date. 19/6/02

19.

His letter no 564 Pg dated 6/5/02

Soliciting instructions as to whether receipts ~~granted~~ for payment of more than Rs 20 ~~granted by municipalities to Govt Departments~~ should bear the usual receipt Stamps and subsequent reminder no: 614/6 dated 10/6/02.

Mailed by Presidents of municipalities & Govt Depts

With reference to the above has the honor to enquire how such receipts are treated in other Dists.

B-O

14/6/02

for Secretary

xx

14/6/02

PLAGUE
DEPARTMENT
1902

Gen. 301

H40

From

E. R. SUBRAYER, Esq., B.A., B.C.S.,
Comptroller, Mysore Govt.

To L. Anantasami Row Esqr. B.A.,
of ~~Fife~~ *Secretary to the Govt. of Mysore,*
Genl & Rev. *Depts.*

Dated 5th
Despatched 8th July 1902
Received

General No. Hy21
No.

Enclosure No.

In reply to ~~the~~ H 2011 dated 19th
Ellis no

SUBJECT.

Reporting that throughout the Province no stamp duty is levied on receipts granted by Municipalities and District Fund Boards. &c

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References (to be entered only in the Dewan's Office).

H
~~H~~ Note
R
10.7
refer putup.
10/7/02.
12/7 Note Cir. & Subd.
14.7.02
Inv

(3)

No. Ry 21

OFFICE OF THE COMPTROLLER OF MYSORE

Bangalore, dated 5th July 1898

From

E. R. SUBRAYER, Esq., B.A., B.C.S.,

Comptroller, Mysore Government.

To L. Anantasami Row Esqr. B.A.,
Secretary to the Govt. of Mysore,
General & Revenue Depts.

SIR,

With reference to your docket Rs. Fl. 201 dated 19th ultimo enquiring how receipts granted by Municipalities for payments of more than Rs 20/-, are treated in districts other than Mysore, I have the honor to report that, throughout the Province, no stamp duty is levied on receipts granted by Municipalities and District Fund Boards. Exemption having been sanctioned by Government for cheques issued by the Presidents of these bodies, I am of opinion the same exemption may likewise be extended to receipts granted by them.

I have the honor to be
Sir,
Your most Obedient Servant

Comptroller

Rec'd 12

& Draft as per orders

(4) Read again:—

Govt. Pro No $\frac{5606 \cdot 14}{H558}$
dated 13th December
1897 remitting the
duty Chargeable on
Cheques on Govt &
Treasuries issued
by Presidents of
District Fund and
Municipal Boards
in favor of Amildars
or others for payment
for works Sanctioned
from Local Funds
Seiwal, Distt Fund
or Municipal Funds.

Read:—

Correspondence
ending with letter

No 41/21 dated 5th July 1902 from the Comp.r Mysore Government reporting that the Mysore City President, Mysore City Municipality sent an unstamped receipt for a payment of Rs 31/11/- made to the ~~Mysore City~~ Municipality, for certain materials supplied and requesting orders ~~of Govt~~ as to whether receipt stamps should not be affixed to such Vouchers - ~~receipts~~.

Order thereon:— No 41 294-302 & 15 for 02

20

In exercise

of

of the Souvenirs Conferred
by Section 9 of the
Mysore Stamps —,
Regulation II of
1900. the Govt
of Mysore are pleased
to remit the duty
Chargeable on
receipts granted
by the Presidents
of the Municipalities
to Government
Departments ~~for~~
acknowledging
payments of more
than Rs 20/—

2. The Comptroller
should have
detected the
omission earlier
and

and reported accordingly.

Secretary
30/7/62

To
The Presidents of Local Board
and Municipal Boards
& Committees, Improvement Acts

No 7L-7279 6/11/02

Later reference
S.R - 15-09-88 1-2. B. 20 10

Notification-

In exercise of the powers conferred by Section 9 of the Mysore Stamp Regulation II of 1900 the Govt of His Highness the Maharaja of Mysore are pleased to remit the duty chargeable on receipts granted by Presidents of Municipalities & Govt departments, acknowledging payments of more than Rs 20/-

This must be published in the Law. under the rules

By Order

4/11

Secretary

18/10/02

To

The Compiler Mysore Gazette

(for insertion in the Gazette in 3 successive issues)

24/11/02